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FR-329		2001		 GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE		OFFICIAL USE	
Consumer Use Tax Return							
TAX YEAR beginning:			ending:		Date received		
Name of Consumer/Purchaser/Lessee						Social Security Number — —	
Street Address							Apt. No.
City			State			Zip Code	
ENTER WHOLE DOLLAR AMOUNTS ONLY							
Item				Amount Subject to Use Tax		TAX	
1. Purchases/rentals taxable @ 5.75%							
2. Purchases/rentals taxable @ 8%							
3. Purchases/rentals taxable @ 10%							
4. Total tax due (Add Lines 1,2 and 3)							
5. Penalty 5% per month, or fraction of a month, of Line 4 amount (not to exceed 25%)							
6. Interest: .0355921% per day of Line 4 amount							
7. TOTAL AMOUNT DUE (Add Lines 4, 5 and 6)							
OFFICIAL USE							
Under penalties of the law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on all information available to the preparer.							
Signature			Telephone Number			Date	
Signature of Preparer, (if other than taxpayer)			Address			Fed. Employer I.D. No., PTIN or SSN	
Date							

Mail payment and Form FR-329 on or before April 15, 2002 to the Office of Tax and Revenue, 941 N. Capitol St., N.E., (sixth floor), Washington, D.C. 20002. Make check or money order payable to *D.C. Treasurer*. Enter your social security number and "2001, FR-329" on your payment.

(SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM)

**DO NOT MAIL FORM FR-329
WITH YOUR
INDIVIDUAL INCOME TAX RETURN
SIGN THIS RETURN BEFORE MAILING**

GENERAL INSTRUCTIONS

The District of Columbia Consumer Use Tax is imposed by the District of Columbia Use Tax Act (D.C. Code §47-2201 et seq.). Generally, this tax is due when you purchase taxable merchandise or services or rent tangible personal property from a seller or rental company located outside the District, and you are not charged any District or state sales tax on the purchase or rental. Typically this occurs when: (1) you order merchandise by mail or telephone (such as clothing, cameras, computer equipment and stereo equipment from a catalog); (2) you order merchandise or rent tangible personal property in person at a business outside the District and the merchandise or rented tangible personal property is sent to you in the District; or (3) you purchase and take possession of merchandise or rented tangible personal property in a state that either does not have a sales tax or does not impose a sales tax on that item which is taxable in the District.

The tax is computed based on the sale price (or rental price) of the item. "Sales Price" does not include separately stated shipping or delivery charges, but it does include a "shipping and handling" charge where this is included as a single item on the bill.

Who should file this form? This return should be filed by any individual who, during the tax year, paid a total of more than \$400 for purchases of taxable merchandise or services or to rent tangible personal property from a business outside the District, and did not pay any District or state sales tax on the purchases or rentals.

NOTE: Businesses, including partnerships and sole proprietorships, must report all purchases and rentals subject to Use Tax on D.C. Forms FR-800M (monthly filers) or FR-800A (annual filers), whichever is appropriate. If you do not file either Form FR-800M or Form FR-800A, but you file a Schedule C or E with your federal return, you must report on the Consumer Use Tax Return (Form FR-329) any purchases on which you did not pay sales tax.

When and where to file?

File your return on or before April 15, 2002. If the due date for filing falls on a Saturday, Sunday, or legal holiday, you may file your return by the next business day.

Extension of Time to file

There is no extension of time to file Form FR-329. An Extension of Time to file your District of Columbia Individual Income Tax Return **does not** extend the due date for filing Form FR-329. If the return is not filed by the due date, penalty and interest amounts will be added.

Payment

Pay the total amount due, as reported on Line 7 of Form FR-329 by the due date. Make your check or money order payable to the D.C. Treasurer, attach it to the Consumer Use Tax Return, and mail it to the D.C. Government, Office of Tax and Revenue, Returns Processing Administration, 6th floor, 941 North Capitol Street, N.E., Washington, D.C., 20002. Write "2001, FR-329" and your social security number on the face of your payment. (Do not send currency.)

Charge for dishonored checks

There is a charge of \$50 for each dishonored check written to the District of Columbia.

SPECIFIC INSTRUCTIONS

Tax Year: Enter the tax year, if other than a calendar year, for which you are filing this return in the space provided at the top of the return. The tax year will be the same as the tax year entered on your D.C. Individual Income Tax Return.

Name of Purchaser/Social Security Number: Enter your name and social security number in the spaces provided on the form.

Address: Enter your address in the space provided on the form.

Note: Enter whole dollar amounts only.

Line 1: Enter on Line 1, the total sales prices of all your purchases of taxable merchandise, services, and rentals of tangible personal property during the tax year that were subject to the Use Tax for which you did not pay any District or state sales tax. Multiply the amount by .0575 and enter the result in the TAX column.

Examples of purchases of taxable merchandise and services that are subject to the 5.75% rate include, but are not limited to, purchases of: furniture; clothing; shoes; jewelry; perfumes; cosmetics; computer hardware and software; kitchen appliances; electronic equipment such as stereos, DVDs, VCRs, televisions, and CD players; cameras; antiques; art work; office supplies; sporting goods; rare coins, compact discs; subscriptions to newsletters and other publications; information services; laundry, dry cleaning or pressing services; landscaping services; photographic services; and film processing services.

Examples of rentals of tangible property that are subject to the 5.75% use tax rate include, but are not limited to, rental of: furniture; televisions; stereos; computer hardware and software; and lawn and garden equipment.

Line 2: Enter the total sales price of all your purchases of alcoholic beverages during the tax year that were subject to the use tax for which you did not pay any District or state sales tax. Multiply the amount by .08 and enter the result in the TAX column.

Line 3: Enter on Line 3 the total sales price of all your purchases and rentals during the tax year that were subject to the use tax for which you did not pay any District or state sales tax. Multiply the amount by .10 and enter the result in the TAX column.

Purchases that are subject to the 10% use tax rate include, but are not limited to, purchases of catered food or drink. Rentals that are subject to the 10% rate include, but are not limited to, rentals of non-commercial motor vehicles.

Line 4: Add the amounts in the TAX column on Lines 1, 2 and 3 and enter the total in the TAX column on Line 4.

Line 5: PENALTY – If a tax payment is made after the due date of the return, the penalty is 5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late. The total penalty may not exceed 25% of the amount on Line 4.

Line 6: INTEREST – If a tax payment is made after the due date of the return, effective January 1, 2001, the interest is imposed at the daily rate of .0355921% (13% annually) on the amount of tax for which payment is late.

Line 7: Add Lines 4, 5 and 6 and enter the result on Line 7.